IN THE HIGH COURT OF JUDICATURE OF ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

TUESDAY, THE TWENTY FIRST DAY OF AUGUST
TWO THOUSAND AND SEVEN

:PRESENT:

THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE S. ANANDA REDDY

WRIT PETITION NO : 17678 of 2007

Between:

M/s. ESPI Industries & Chemicals Pvt., Ltd., 7-102/25, Sai Enclave Colony Habshiguda, Hyderabad-500 007. rep by Managing Director, Mr. Ashwini Chadda. **..... PETITIONER**

AND

1 The Commercial Tax Officer. Tarnaka Circle, Mayur Kushal Complex, Abids, Hyderabad.
2 The Commissioner of Commercial Taxes, Government of Andhra Pradesh, Hyderabad
3 The Government of Andhra Pradesh, rep by its Secretary, Revenue (CT) Department, Secretariat Buildings, Hyderabad.

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction more particularly one in the nature of Writ of mandamus declaring the action of the 1st respondent in passing the impugned assessment order dt 10-05-2007 in form Vat 305 levying tax and penalty by the same order as illegal, arbitrary, contrary to the provisions of the Act and the principles of natural Justice and set a side the same.

Declare that Aluminum Hydroxide paste and Magnesium Hydroxide Pastes manufactured by the petitioner which are the bulk drugs as certified by Director, Drugs Control Administration is taxable only @ 4% under Entry 16 of Sch. IV to APVAT Act, 2005 during the assessment year 2005-2006 and also declare that the Government being the executive can not restrict the scope of the entry 16 made by the Legislature which authorizes levy of tax on the sale of bulk drugs only @ 4 %

The petition coming on for hearing, upon perusing the petition and the affidavit filed in support and upon hearing the arguments of Sri .Bhaskar Reddy Vemireddy, Advocate for the Petitioner and G.P. for Commercial Taxes for the Respondent and the Court made the following

ORDER

List on 03/09/2007.
Till then, there shall be interim stay as prayed for.

ASSISTANT REGISTRAR

// TRUE COPY //

for ASSISTANT REGISTRAR

To
1. The Commercial Tax Officer. Tarnaka Circle, Mayur Kushal Complex,

Abids, Hyderabad.

2 The Commissioner of Commercial Taxes, Government of Andhra Pradesh, Hyderabad

3 The Secretary, Government of Andhra Pradesh, Revenue (CT) Department, Secretariat Buildings, Hyderabad.

(1 to 3 BY RPAD)

4. 1 c.c. to **Sri .Bhaskar Reddy Vemireddy, Advocate (OPUC)**

5. 2 c.c. to G.P. for Commercial Taxes High Court of A.P. Hyd (OUT)

6. **2 SPARE COPIES.**

Ags

AGS
Drafted ON 22/08/2007

HIGH COURT

BNJ & SAR J

Dt: 21/08/2007

ORDER

W.P. NO. 17678 of 2007

Interim stay

AGS
Drafted ON 22/08/2007

HIGH COURT

BNJ & SAR J

Dt: 21/08/2007

ORDER
W.P. NO. 17678 of 2007

Interim stay